



**Agenda**

Office of Tax Appeals Hearings  
Thursday, July 23, 2020, 10:00 a.m.  
12900 Park Plaza Dr.  
Suite 300  
Cerritos, CA 90703  
(Virtual Hearing)

(Agenda updated as of 07/10/20, 2:00 p.m.)

**Business Tax Appeals Hearings**

Auto Cellular Systems, Inc., 18063345

Panel Lead: Daniel Cho  
Panel Members: Joshua Aldrich  
Andrew Wong  
Appearing for Taxpayer: David Parker, Witness  
Elaine Serrao, Attorney

Appearing for Department of  
Tax and Fee Administration: Randolph Suazo, Hearing Representative  
Jason Parker, Hearing Representative  
Kevin Smith, Tax Counsel

Issue: Whether any further adjustments are warranted to the determined measure of tax.

**1:00p.m. Session**

**Franchise and Income Tax Appeals Hearings**

J. Navar, 18042970

Panel Lead: Alberto Rosas  
Panel Members: Jeffrey Margolis  
Andrea Long

Appearing for Taxpayer: J. Navar, Taxpayer  
Appearing for Franchise Tax Board: Brian Werking, Tax Counsel

Issues: Whether appellant has shown error in FTB's proposed assessment of additional tax; whether appellant has shown reasonable cause for the late filing of the 2015 tax return to support abatement of the late filing penalty; and, whether appellant has shown that interest should be abated.



State of California  
Office of Tax Appeals

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R. Taylor and J. Taylor, 18093829

Panel Lead:

John Johnson

Panel Members:

Richard Tay

Cheryl Akin

Appearing for Taxpayer:

Lydia B. Turanchik, Attorney

Appearing for Franchise Tax Board:

Brad Coutinho, Tax Counsel

Maria Brosterhous, Tax Counsel

Issues: Whether appellants have shown reasonable cause to abate the late payment of tax penalty imposed under R&TC, section 19132; and, whether appellants have established that the underpayment of estimated tax penalty imposed under R&TC, section 19136 should be abated.

L. Conacher and J. Dea, 18022358

Panel Lead:

Jeffrey Margolis

Panel Members:

Kenny Gast

Mike Le

Appearing for Taxpayer:

L. Conacher, Taxpayer

Mardiros Dakessian, Attorney

Steven Rauser, Attorney

Donald Chomiak, Attorney

Appearing for Franchise Tax Board:

Kamalpreet Khaira, Tax Counsel

Lou Ambrose, Tax Counsel

Issue: The issue in this appeal is the amount of tax basis appellants had in stock that they sold in 2011.

The following cases were removed from this agenda:

N. Braunger (Dec'd), 18042557

Taxpayer waived hearing

K. Buehring and M. Buehring, 18032380

Taxpayer requested a postponement

R. Frunzi, Jr., 19044610

During OTA review the FTB conceded the entire amount at issue

The hearing location is accessible to people with disabilities. Please contact Claudia Lopez at (916)206-4772, or email [Claudia.Lopez@ota.ca.gov](mailto:Claudia.Lopez@ota.ca.gov) if you require special assistance.

Note: The above case description is intended simply to inform the public and the press as to the general subject matter of the case. The description does not necessarily define the specific issues that will be addressed at the hearing.